



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DICKEYVILLE WATER UTILITY

Principal Office: 130 SECOND STREET
P.O. BOX 219
DICKEYVILLE, WI 53808

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MARY LEE POWELL of
(Person responsible for accounts)

_____, DICKKEYVILLE WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/28/2003
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK-TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DICKEYVILLE WATER UTILITY**Utility Address:** 130 SECOND STREET

P.O. BOX 219

DICKEYVILLE, WI 53808

When was utility organized? 1/1/1950**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MARY LEE POWELL**Title:** CLERK-TREASURER**Office Address:**

P.O. BOX 219

DICKEYVILLE, WI 53808

Telephone: (608) 568 - 3333**Fax Number:** (608) 568 - 3766**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MARK A. KUEPERS**Title:** CPA**Office Address:** O'CONNOR, BROOKS & CO, LTD.

1415 LOCUST ST.

P.O. BOX 743

DUBUQUE, IA 52004-0743

Telephone: (563) 582 - 7224**Fax Number:** (563) 582 - 6118**E-mail Address:** MKUEPERS@OCONNORBROOKS.COM

President, chairman, or head of utility commission/board or committee:

Name: TOM HELLER**Title:** UTILITY COMMISSIONER**Office Address:**

P.O. BOX 219

DICKEYVILLE, WI 53808

Telephone: (608) 568 - 3333**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO**Date of most recent audit report:****Period covered by most recent audit:**

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DALE E. NEIS**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

130 SECOND STREET

P.O. BOX 219

DICKEYVILLE, WI 53808

Telephone: (608) 568 - 3151**Fax Number:** (608) 568 - 7237**E-mail Address:**

Name: MARY LEE POWELL**Title:** CLERK TREASURER**Office Address:**

VILLAGE HALL 130 SECOND STREET

P.O. BOX 219

DICKEYVILLE, WI 53808

Telephone: (608) 568 - 3333**Fax Number:** (608) 568 - 3766**E-mail Address:**

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

MR BILL DIGMAN, UTILITY COMMISSION

MR TOM HELLER, UTILITY COMMISSION

MR JOHN HESSLING, UTILITY COMMISSION

MR TONY MACALUSO, UTILITY COMMISSION

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	98,210	79,196	1
Operating Expenses:			
Operation and Maintenance Expense (401)	50,214	43,958	2
Depreciation Expense (403)	20,874	11,503	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,749	1,766	5
Total Operating Expenses	72,837	57,227	
Net Operating Income	25,373	21,969	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	25,373	21,969	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	520	7,989	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	520	7,989	
Total Income	25,893	29,958	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	25,893	29,958	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,453	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	15,211	92	17
Interest Charged to Construction--Cr. (432)	15,303		18
Total Interest Charges	2,361	92	
Net Income	23,532	29,866	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	271,401	233,507	19
Balance Transferred from Income (433)	23,532	29,866	20
Miscellaneous Credits to Surplus (434)	12,778	12,480	21
Miscellaneous Debits to Surplus--Debit (435)	8,671	4,452	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	299,040	271,401	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
GENERAL ACCOUNT INTEREST	144	4
RESERVE ACCOUNT INTEREST	376	5
Total (Acct. 419):	520	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
WATER FUND WAGES AND BENEFITS FORGIVEN	12,778	9
Total (Acct. 434):	12,778	
Miscellaneous Debits to Surplus (435):		
WATER FUND HYDRANT RENT FORGIVEN	5,091	10
WATER FUND METER READING EXPENSE FORGIVEN	3,580	11
Total (Acct. 435)--Debit:	8,671	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	98,210	0	0	0	98,210	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	98,210	0	0	0	98,210	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,556,780	824,011	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	202,875	223,122	2
Net Utility Plant	1,353,905	600,889	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	283,936	51,523	7
Total Other Property and Investments	283,936	51,523	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	50,892	14,079	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	16,969	9,368	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	4,422	3,965	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	72,283	27,412	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,710,124	679,824	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	130,449	130,449	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	299,040	271,401	23
Total Proprietary Capital	429,489	401,850	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	986,866	0	26
Total Long-Term Debt	986,866	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	1	50,000	27
Accounts Payable (232)	64,572	1,139	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,453	92	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	67,026	51,231	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	226,743	226,743	38
Total Liabilities and Other Credits	1,710,124	679,824	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,493,837	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	62,943				5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,556,780	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	202,875	0	0	0	9
Total Accumulated Provision	202,875	0	0	0	
Net Utility Plant	1,353,905	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	223,122				223,122	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,874				20,874	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	683				683	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	21,557	0	0	0	21,557	13
Debits during year						14
Book cost of plant retired	41,804				41,804	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	41,804	0	0	0	41,804	19
Balance End of Year	202,875	0	0	0	202,875	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.07%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,422	3,965	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	4,422	3,965	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	130,449	1
Changes during year (explain):		
NONE		2
Balance end of year	130,449	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
WSCONSIN I ENVIROMENTAL IMPROVEMENT FUI	11/27/2002	05/01/2022	2.75%	986,866	1
Total for Account 224				986,866	
Notes Payable (231)					
F & M BANK - LINE OF CREDIT	11/13/2002	11/13/2003	4.80%	1	2
Total for Account 231				1	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,051	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	2,051	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,970	7
PSC Remainder Assessment	81	8
Other (explain):		
NONE		9
Total payments and other debits	2,051	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WI ENVIROMENTAL IMPROVEMENT FUND	0	2,453		2,453	3
Subtotal	0	2,453	0	2,453	
Notes Payable (231)					
F & M BANK - LINE OF CREDIT	92	15,211	15,303	0	4
Subtotal	92	15,211	15,303	0	
Total	92	17,664	15,303	2,453	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	226,743	0	0	0	0	226,743	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	226,743	0	0	0	0	226,743	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
EMERGENCY FUND	51,900	3
WATER TOWER CONSTRUCTION ACCOUNT	232,036	4
Total (Acct. 125):	283,936	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,969	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	16,969	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,041,165	0	0	0	1,041,165	1
Materials and Supplies	4,193	0	0	0	4,193	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	212,998	0	0	0	212,998	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	226,743	0	0	0	226,743	6
Other (specify):						
NONE					0	7
Average Net Rate Base	605,617	0	0	0	605,617	
Net Operating Income	25,373	0	0	0	25,373	8
Net Operating Income as a percent of						
Average Net Rate Base	4.19%	N/A	N/A	N/A	4.19%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	130,449	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	285,220	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	415,669	
Net Income		
Net Income	23,532	5
Percent Return on Proprietary Capital	5.66%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

REPLACE 2,055 FEET OF 6 INCH DIAMETER DISTRIBUTION MAIN WITH 2,475 FEET OF 6 INCH DIAMETER MAIN.

4. Estimated changes in revenues due to rate changes.

ESTMATED INCREASE IN REVENUES OF \$ 9,000 DUE TO WATER RATE INCREASES IN 2001 AND 2000.

5. Obligations incurred or assumed, excluding commercial paper.

INCURRED \$ 986,866 OF LONG TERM DEBT DUE TO COSTS ASSOCIATED WITH BUILDING OF NEW WATER TOWER AND OTHER WATER TOWER RELATED PROJECTS.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response received October 24, 2003: \$7,600 will be adjusted in 2003 report.

September 30, 2003

Ms. Mary Lee Powell, Clerk-Treasurer
Dickeyville Water Utility
P.O. Box 219
Dickeyville, WI 53808-0219

2002 Analytical Review DWCCA-1620-ELE

Dear Ms. Powell:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the amount reported on Page F-6 of the prior year report. The difference is moot because the property tax equivalent is set to 0. However, please note that in the future, this amount should include property held for future use and construction work in progress.
2. The utility's response dated September 19, 2002 to the 2001 analytical review indicated the \$7,600 reported in Account 320 on Page W-8 would be reclassified to Account 321. However in the 2002 report on Page W-8, \$7,600 is still reported in Account 320. Please confirm that this amount has been reclassified to Account 321 or otherwise explain this matter.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

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Dickeyville.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	97,267	1
Total Sales of Water	97,267	
Other Operating Revenues		
Forfeited Discounts (470)	203	2
Other Water Revenues (474)	740	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	943	
Total Operating Revenues	98,210	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	39,343	5
General Operating Expenses (680-690)	10,871	6
Total Operation and Maintenance Expenses	50,214	
Other Operating Expenses		
Depreciation Expense (403)	20,874	7
Amortization Expense (404)		8
Taxes (408)	1,749	9
Total Other Operating Expenses	22,623	
Total Operating Expenses	72,837	
NET OPERATING INCOME	25,373	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	60	134	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	60	134	
Metered Sales to General Customers (461)				
Residential	333	18,393	49,888	4
Commercial	64	5,282	13,193	5
Industrial	1	1,741	1,987	6
Total Metered Sales to General Customers (461)	398	25,416	65,068	
Private Fire Protection Service (462)	1		515	7
Public Fire Protection Service (463)	1		30,372	8
Other Sales to Public Authorities (464)	6	363	1,178	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	407	25,839	97,267	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	30,372	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	30,372	
Forfeited Discounts (470):		
Customer late payment charges	203	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	203	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	593	7
Other (specify):		
MISCELLANEOUS	147	8
Total Other Water Revenues (474)	740	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	20,986	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,608	3
Chemicals (630)	1,002	4
Supplies and Expenses (640)	3,071	5
Repairs of Water Plant (650)	7,172	6
Transportation Expenses (660)	504	7
Total Plant Operation and Maintenance Expenses	39,343	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,486	8
Office Supplies and Expenses (681)	1,785	9
Outside Services Employed (682)	950	10
Insurance Expense (684)	734	11
Employees Pensions and Benefits (686)	2,071	12
Regulatory Commission Expenses (688)	620	13
Miscellaneous General Expenses (689)	225	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	10,871	
Total Operation and Maintenance Expenses	50,214	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		276	2
Net property tax equivalent		(276)	
Social Security		1,944	3
PSC Remainder Assessment		81	4
Other (specify): NONE			5
Total tax expense		1,749	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195528				3
County tax rate	mills		4.040666				4
Local tax rate	mills		5.387414				5
School tax rate	mills		8.826323				6
Voc. school tax rate	mills		1.829602				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.279533				10
Less: state credit	mills		1.263343				11
Net tax rate	mills		19.016190				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.387414				14
Combined School Tax Rate	mills		10.655925				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.043339				17
Total Tax Rate	mills		20.279533				18
Ratio of Local and School Tax to Total	dec.		0.791110				19
Total tax net of state credit	mills		19.016190				20
Net Local and School Tax Rate	mills		15.043896				21
Utility Plant, Jan. 1	\$	588,493	588,493				22
Materials & Supplies	\$	4,422	4,422				23
Subtotal	\$	592,915	592,915				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	592,915	592,915				26
Assessment Ratio	dec.		1.022873				27
Assessed Value	\$	606,477	606,477				28
Net Local & School Rate	mills		15.043896				29
Tax Equiv. Computed for Current Year	\$	9,124	9,124				30
Tax Equivalent per 1994 PSC Report	\$	8,905					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	500		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	28,828		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	29,328	0	
PUMPING PLANT			
Land and Land Rights (320)	7,600		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	41,094		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	48,694	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,093	45,563	23
Total Water Treatment Plant	2,093	45,563	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	713		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			500	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			28,828	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	29,328	
PUMPING PLANT				
Land and Land Rights (320)			7,600	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			41,094	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	48,694	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			47,656	23
Total Water Treatment Plant	0	0	47,656	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			713	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	18,390	681,221	26
Transmission and Distribution Mains (343)	331,949	207,335	27
Fire Mains (344)	0		28
Services (345)	62,418		29
Meters (346)	26,642	1,883	30
Hydrants (348)	46,887	6,696	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	486,999	897,135	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,766	4,450	36
Transportation Equipment (373)	13,687		37
Other General Equipment (379)	3,926		38
Other Tangible Property (390)	0		39
Total General Plant	21,379	4,450	
Total utility plant in service directly assignable	588,493	947,148	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	588,493	947,148	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	18,390		681,221	26
Transmission and Distribution Mains (343)	20,838		518,446	27
Fire Mains (344)			0	28
Services (345)			62,418	29
Meters (346)	839		27,686	30
Hydrants (348)	1,737		51,846	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	41,804	0	1,342,330	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			8,216	36
Transportation Equipment (373)			13,687	37
Other General Equipment (379)			3,926	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	25,829	
Total utility plant in service directly assignable	41,804	0	1,493,837	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	41,804	0	1,493,837	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,176	2,176	1
February			1,929	1,929	2
March			2,477	2,477	3
April			2,113	2,113	4
May			2,227	2,227	5
June			2,332	2,332	6
July			3,899	3,899	7
August			2,786	2,786	8
September			2,505	2,505	9
October			2,635	2,635	10
November			2,246	2,246	11
December			2,231	2,231	12
Total annual pumpage	0	0	29,556	29,556	
Less: Water sold				25,839	13
Volume pumped but not sold				3,717	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				56	16
Volume related to equipment/system malfunction				2,000	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,056	19
Volume pumped but unaccounted for				1,661	20
Percent of water lost				6%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				364	23
Date of maximum: 7/4/2002					24
Cause of maximum:					25
Control failure during filling of new water tower.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				16	26
Date of minimum: 8/4/2002					27
Total KWH used for pumping for the year				121,786	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORTH CENTER STREET	1	867	10	266,400	Yes	1
SOUTH MAIN STREET	2	902	16	396,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2		1
Location	NORTH CENTER STREET	SOUTH MAIN STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	SIMMONS	PEERLES		5
Year Installed	1996	2002		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	185	275		8
Pump Motor or Standby Engine Mfr	ELLIOT POWER SYSTEMS	ELLOIT POWER SYSTEMS		9
Year Installed	2002	2002		10
Type	DIESEL	DIESEL		11
Horsepower	30	75		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	2002		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	112		10
Total capacity in gallons (actual)	250,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	1.0000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	455	0	0	0	455
M	D	1.250	640	0	0	0	640
M	D	2.000	0	0		0	0
M	D	6.000	26,381	0	2,055	0	24,326
P	D	6.000	989	2,475	0	0	3,464
M	D	8.000	805	0	0	0	805
P	D	8.000	1,510	0	0	0	1,510
P	D	10.000	1,970	0	0	0	1,970
Total Within Municipality			32,750	2,475	2,055	0	33,170
Total Utility			32,750	2,475	2,055	0	33,170

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	318	3	0	0	321	9	1
M	1.000	28	5	0	0	33	10	2
M	1.500	7	0	0	0	7	4	3
M	1.750	7	0	0	0	7	4	4
M	2.000	3	0	0	0	3		5
Total Utility		363	8	0	0	371	27	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	397	30	14	0	413	75	1
0.750	6		0	0	6	0	2
1.000	19	0	0	0	19	0	3
1.250	1	0	0	0	1	0	4
1.500	6	0	1	0	5	0	5
2.000	3	0	0	0	3	0	6
Total:	432	30	15	0	447	75	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	337	47	0	3	0	26	413	1
0.750	1	2	1	0	0	2	6	2
1.000	2	11	0	0	0	6	19	3
1.250		0	0	0	0	1	1	4
1.500	0	4	0	1	0	0	5	5
2.000	0		0	2	0	1	3	6
Total:	340	64	1	6	0	36	447	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	54	4	2		56	2
Total Fire Hydrants	54	4	2	0	56	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	56
Number of distribution system valves end of year:	122
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

REPAIRS IN PLANT (650)

REPAIRS INCREASED FROM \$4,426 TO \$7,172 IN 2002, BECAUSE MANY WATER MAIN BREAKS CAUSED BY ADDITIONAL WATER PRESSURE ON WATER MAINS BECAUSE OF NEW AND LARGER WATER TOWER BUILT IN 2002.

Property Tax Equivalent (Water) (Page W-07)

THE PROPERTY TAX EQUIVALENT WAS SET TO ZERO FOR ALL FUTURE YEARS BY BOARD RESOLUTION DATED DECEMBER 8, 1999.

Water Utility Plant in Service (Page W-08)

DISTRIBUTIONS RESERVOIRS AND STANDPIPES (342)

THE VALUE OF \$681,221 IS THE COST TO BUILD A NEW WATER TOWER.

THE VALUE OF \$18,390 IS THE COST TO RETIRE THE OLD WATER TOWER, WHICH WAS BUILT IN 1951.

WATER TREATMENT EQUIPMENT (332)

THE VALUE OF 45,563 THE COST TO PURCHASE A BACK UP GENERATOR FOR WATER TREATMENT EQUIPMENT.

Water Mains (Page W-15)

ADDITIONAL WATER MAINS WERE FINANACED WITH A CONBINATION OF INTERNALLY GENERATED FUNDS FROM THE WATER DEPARTMENT AND NEW BORROWINGS.

Water Services (Page W-16)

THE 8 WATER SERVICES PAID FOR IN PREVIOUS YEARS AND FINANCED INTERNALLY WITH WATER DEPARTMENT FUNDS.

THESE 8 WATER SERVICES WERE PAID FOR IN PREVIOUS YEARS AND INCLUDED IN "UTILITY OWNED SERVICES NOT IN USE AT END OF YEAR" IN PREVIOUS PSC REPORTS.

Hydrants and Distribution System Valves (Page W-18)

ALL DISTRIBUTION VALVES WERE OPERATED IN 2001
